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## What is claimed is

- Method for creating a stepped structure on a substrate, wherein the stepped structure includes at least a first
   portion with a first thickness and a second portion with a second thickness, comprising:
- (a) applying a layer sequence of a first oxide layer, a first nitride layer, and a second oxide layer to the 10 substrate;
  - (b) removing a portion of the second oxide layer and a portion of the first nitride layer to expose a portion of the first oxide layer;
  - (c) removing a part of the first nitride layer above the first oxide layer and below the second oxide layer to establish the first region of the stepped structure;
- 20 (d) changing the thickness of the first oxide layer at least in the first region established in step (c) to establish the first thickness thereof; and
- (e) removing a part of the first nitride layer above the first oxide layer and below the second oxide layer to establish the second region of the stepped structure.
  - 2. Method of claim 1, comprising:
- 30 (f) exposing the stepped structure.
  - 3. Method of claim 1, wherein the step (d) includes the step of increasing the thickness of the first oxide layer at least in the first region.
  - 4. Method of claim 3, wherein the step of increasing includes an oxidation.

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- 5. Method of claim 1, wherein the step (d) includes the step of thinning the first oxide layer at least in the first region.
- 5 6. Method of claim 5, wherein the step of thinning includes the etching of the first oxide layer.
  - 7. Method of claim 5, wherein the step of thinning includes the following steps:

removing the first oxide layer at least in the first region; and

- applying a new oxide layer at least in the first region
  15 with a thickness smaller than the thickness of the first
  oxide layer.
  - 8. Method of claim 1, wherein the steps (c) and (e) include selective wet-chemical etching of the first nitride layer.
  - 9. Method of claim 8, wherein the wet-chemical etching takes place using hot phosphoric acid ( $\sim$  80%  $H_3PO_4$ ,  $T\sim$  155°C) at an etching rate of 1 nm/min to 20 nm/min for a period of time of 1 minute to 400 minutes.
  - 10. Method of claim 1, wherein the step (b) includes the following steps:
- (b.1) applying and structuring a photoresist on the layer30 sequence to establish regions to be exposed; and
  - (b.2) etching the second oxide layer and the first nitride layer up to the first oxide layer.
- 35 11. Method of claim 1, comprising after step (e):

depositing an electrically conducting layer in the first region and in the second region.

12. Method of claim 1, comprising after step (e):

performing an implant with respect to the substrate to form a doped region in the portion of the substrate only covered by the first oxide layer.

- 13. Method of claim 11, wherein the electrically conducting layer is conformly deposited on the substrate and then10 etched anisotropically and selectively to the oxide layers.
  - 14. Method of claim 11, wherein the step (f) comprises:
  - (f.1) depositing a second nitride layer;

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- (f.2) depositing a third oxide layer;
- (f.3) removing the third oxide layer selectively to the second nitride layer, so that an oxide remainder remains at 20 a step formed by the exposing of the first oxide layer in step (b);
- (f.4) removing the second nitride layer selectively to the second oxide layer, so that the nitride remainder remains 25 at the step;
  - (f.5) removing the oxide layers selectively to the nitride layers and selectively to the substrate;
- 30 (f.6) removing the nitride layers; and
  - (f.7) removing the first oxide layer outside the first and second regions.
- 35 15. Method of claim 1, wherein the stepped structure is a gate oxide of a MOS transistor.

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- 16. Method of claim 1, wherein the oxide layers are  $SiO_2$  layers, wherein the nitride layers are  $Si_3N_4$  layers, wherein the substrate is a Si substrate, and wherein the electrically conducting layer is a polysilicon layer.
- 17. Method of claim 1, wherein in step (d) the thickness of the first oxide layer is repeatedly changed to create a structure with a plurality of steps.